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December 13, 2024

**VIA ECF**

Honorable Lewis A. Kaplan  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

Re: *In re Customs and Tax Administration of the Kingdom of Denmark  
(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)*

Dear Judge Kaplan:

We write on behalf of plaintiff Skatteforvaltningen (“SKAT”) to provide the Court with an update on the status of foreign proceedings related to this litigation.

As previously reported to the Court, Sanjay Shah has been facing criminal charges in Denmark. Yesterday, December 12, 2024, the Court of Glostrup found Mr. Shah guilty of aggravated fraud and attempted fraud under sections 279, 286(2), and 21 of the Danish Criminal Code, and sentenced him to 12 years’ imprisonment. We understand that a full-length version of the decision should be available next week, and SKAT will provide it to the Court at that time. However, the Danish court has posted the reasoning of its decision on that court’s website. For this Court’s convenience, we attach a machine-translated English version of the document that has been posted on the Court of Glostrup’s website. *See Retten i Glostrup - Dømt for bedrageri med udbyttesat for ca. 9 mia. kr. (domstol.dk)*.

In the Joint Pretrial Order submitted by the parties on December 9, 2024, Defendants included among their testimony designations certain testimony of Sanjay Shah in the related civil proceedings in England.<sup>1</sup> Should the Court permit Defendants to admit such testimony over

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1. *See* Joint Pretrial Order Appendix B – Defendants’ Affirmative Deposition Designations at 29, ECF No. 1245.

SKAT's objections, SKAT will seek to impeach Shah through the admission of this conviction pursuant to Federal Rules of Evidence 609 and 806.

Respectfully submitted,

/s/ Marc A. Weinstein  
Marc A. Weinstein